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~~Separate~~ Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV.

Acts of the Indian Legislature assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislature received the assent of the Governor General on the 27th March, 1922, and is hereby promulgated for general information :—

ACT NO. XII OF 1922.

An Act to fix the duty on salt manufactured in, or imported by land into, certain parts of British India, further to amend the Indian Tariff Act, 1894, and the Indian Post Office Act, 1898, to amend the Indian Paper Currency (Amendment) Act, 1920, to impose an excise duty on kerosene, to fix rates of income tax and to abolish the freight tax.

WHEREAS it is expedient to fix the duty on salt manufactured in, or imported by land into, certain parts of British India, further to amend the Indian Tariff Act, 1894, and the Indian Post Office Act, 1898, to amend the Indian Paper Currency (Amendment) Act, 1920, to impose an excise duty on kerosene, to fix rates of income-tax and to abolish the freight tax; It is hereby enacted as follows :—

1. (1) This Act may be called the Indian Short title, extent and Finance Act, 1922. duration.

(2) It extends to the whole of British India, including the Sonthal Parganas and, except as regards section 5, British Baluchistan.

(3) Sections 2, 4 and 7 shall remain in force only up to the 31st day of March, 1923.

2. With effect from the first day of March, 1922, the provisions of Fixation of salt duty. section 7 of the Indian Salt Act, 1882, shall, in ~~XII of 1882.~~ so far as they enable the Governor General in Council to impose by rule made under that section a duty on salt manufactured in, or imported into, any part of British India other than Burma and Aden, be construed as if they imposed such duty at the rate of one rupee and four annas per maund of eighty-two and two-sevenths pounds avoindupois of salt manufactured in, or imported by land into, any such part, and such duty shall, for all the purposes of the said Act, be deemed to have been imposed by rule made under that section.

3. (1) With effect from the first day of March, 1922, for the Second Amendment of Act VIII Schedule to the Indian Tariff Act, 1894, the VIII of 1894. Schedule contained in the First Schedule to this Act shall be substituted.

(2) With effect from the same date, section 2 of the Indian Finance Act, 1921, and the First VI of 1921. Schedule to that Act shall be repealed.

4. With effect from the first day of April, 1922, the Schedule contained in the Second Schedule to this Act shall be inserted in the

VI of 1898. Indian Post Office Act, 1898, as the First Schedule to that Act.

5. With effect from the first day of March, 1922, the provisions of

II of 1917. **Imposition of excise duty on kerosene.** the Motor Spirit (Duties) Act, 1917, which provide for the levy and collection of an excise duty on motor spirit, that is to say, all the provisions of that Act except section 6 thereof, shall apply also for the purpose of the levy and collection of an excise duty on kerosene as if references in the said Act to motor spirit (other than the reference in the second clause of section 2 thereof) were references to kerosene :

Provided that the duty on kerosene shall be levied and collected at the rate of one anna on each imperial gallon.

Explanation.—For the purposes of this section, "kerosene" means any inflammable hydro-carbon (including any mixture of hydro-carbons or any liquid containing hydro-carbons but excluding motor spirit) which—

VIII of 1899. (a) is made from petroleum as defined in section 2 of the Indian Petroleum Act, 1899, and

(b) is intended to be, or is ordinarily, used in liquid form for purposes of illumination.

6. In sub-section (3) of section 13 of the **Amendment of Act XLV of 1920,** Indian Paper Currency (Amendment) Act, 1920, **XLV of 1920** for the figure "1921,"

the figure "1923" shall be substituted and shall be deemed to have been substituted with effect from the first day of April, 1921.

7. (1) Income-tax for the year beginning on the first day of April, 1922, shall be charged at the rates specified in Part I of the Third Schedule.

(2) The rates of super-tax for the year beginning on the first day of April, 1922, shall, for the purposes of section 55 of the Indian Income-tax Act, 1922, be those specified in Part II of the **XI of 1922** Third Schedule.

(3) For the purposes of the Third Schedule "total income" means total income as defined in clause (1) of section 2 of the Indian Income tax Act, 1922. **XI of 1922.**

8. With effect from the first day of April, **Repeal of Act XIII of 1917.** the Freight (Railway and Inland Steam-vessel) Tax Act, 1917, shall be repealed. **XIII of 1917.**

SCHEDULE I.

Schedule to be substituted in the Indian Tariff Act, 1894.

[~~See section 3 (1).~~]

"SCHEDULE II—IMPORT TARIFF.**PART I.**

Article which are free of duty.

No.	Names of Articles.
	I.—Food, Drink and Tobacco.
1	HOPS.
2	SALT imported into British India by sea from the port of Calcutta and issued, in accordance with rules made with the previous sanction of the Governor General in Council, for use in Bengal and Orissa and issued, in accordance with rules made with the previous sanction of the Governor General in Council, for use in Bihar and Bengal.
	(Subject to a duty on salt, see No. 35.)
	II.—Raw materials and articles mainly unmanufactured—
3	HIDES AND SKINS, raw.
4	METALLIC ORES, all sorts.
	PRECIOUS STONES AND PEARLS.
5	PRECIOUS STONES, unset and imported uncut, and PEARLS, unset.
	SEEDS.
6	OIL-SEEDS imported into British India by sea from the territories of any Prince or Chief in India.
	TEXTILE MATERIALS.
7	COTTON, raw.
8	WOOL, raw, and WOOL-TOPS.
	MISCELLANEOUS.
9	MANURES, all sorts, including animal bones and the following chemical manures:—Basic slag, nitrate of ammonia, nitrate of soda, muriate of potash, sulphate of ammonia, sulphate of potash, kainite salts, nitrate of lime, calcium cyanamide, mineral phosphates and mineral superphosphates.
10	PULP OF WOOD, RAGS and other paper-making materials.
	III.—Articles wholly or mainly manufactured—
	APPAREL.
11	UNIFORMS AND ACCOUTREMENTS appertaining thereto, imported by a public servant for his personal use.
	ARMS, AMMUNITION AND MILITARY STORES.
12	The following ARMS, AMMUNITION AND MILITARY STORES:—
	(a) Articles falling under the 5th, 6th, 8th, 9th or 10th item of No. 42, when they appertain to a firearm falling under the 1st or 3rd item and are fitted into the same case with such firearm.
	(b) Arms forming part of the regular equipment of a commissioned or gazetted officer in His Majesty's Service entitled to wear diplomatic, military, naval, Royal Air Force or police uniform.

SCHEDULE II—IMPORT TARIFF.

PART I—*contd.*

Articles which are free f duty.

No.	Names of Article
	(c) A revolver and an automatic pistol and ammunition up to a maximum of 100 rounds per revolver or pistol, issued to an officer of His Majesty's regular forces, or to the Territorial Force or a gazetted police officer, or to any corps to which such officer belongs, or, in the case of a police officer, by an Inspector of Police imported by the officer for the purpose of his service;
	(d) Swords for presentation as army or volunteer corps;
	(e) Arms, ammunition, and military stores imported into India for the use of any portion of the military force maintained and organized for Imperial Service;
	(f) Morris tubes and patent ammunition imported into India for the use of any portion of the army or volunteer corps for the instruction of their men.
	CHEMICALS, DRUGS, & MEDICINES.
13	ANTI-PLAQUE SERUM.
14	QUININE and other alkaloids of cinchona.
	HARDWARE, IMPLEMENTS, & MACHINERY.
15	The following AGRICULTURAL IMPLEMENTS, namely, reaping machines, binding machines, elevators, seed-crushers, chaff-cutters, root-cutters, ensilage-cutters, horse and bullock carts, etc., elevators, scarifiers, harrows, clod-crushers, seed-drills, hay-tedders, and rakes; also : : : also component parts of these implements or tractors, provided that they can be readily inserted into their proper places in the implements or tractors for which they are imported, and that they cannot ordinarily be used for purposes unconnected with agriculture.
16	The following DAIRY APPLIANCES, namely, cream separators, milk sterilizing or pasteurizing plant, milk aerating and cooling apparatus, churns, butter workers, and butter workers; also component parts of these appliances, provided that they can be readily inserted into their proper places in the appliances for which they are imported, and that they cannot ordinarily be used for other than dairy purposes.
17	INSTRUMENTS, APPARATUS and APPLIANCES, imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling.
18	WATER-LIFTS, SUGAR-MILLS, OIL-PRESSES, and parts thereof, when constructed so that they can be worked by manual or animal power.
	METALS.
19	CURRENT NICKEL, BRONZE, AND COPPER COIN of the Government of India.
20	GOLD AND SILVER BULLION and coin.
	PAPER.
21	TRADE CATALOGUES AND ADVERTISING CIRCULARS imported by packet, book, or parcel post.
	YARNS AND TEXTILE FABRICS.
22	SECONDHAND OR USED GUNNY BAGS made of jute.
	MISCELLANEOUS.
23	ART, the following works of:—(1) statuary and pictures intended to be put up for the public benefit in a public place, and (2) memorials of a public character intended to be put up in a public place, including the materials used, or to be used in their construction, whether worked or not.
24	BOOKS printed, including covers for printed books, maps, charts, and plans, proofs, music and manuscripts.
	IV.—Miscellaneous and unclassified—
25	ANIMALS, living, all sorts.
26	SPECIMENS ILLUSTRATIVE OF NATURAL SCIENCE, and medals and antique coins.

SCHEDULE II—IMPORT TARIFF.

PART II.

Articles which are liable to duty at special rates.

No.	Names of Articles.	Unit or method of assessment.	Rate of duty.
	I.—Food, Drink and Tobacco—		B A
	FISH.		
27	FISH, SALTED, wet or dry	Indian maund of 82½ lbs. avoirdupois weight.	Such rate or rates of duty not exceeding one rupee as the Governor General in Council may, by notification in the Gazette of India, from time to time, prescribe.
	LIQUORS.		
28	ALE, Beer, Porter, Cider and other fermented liquors.	Imperial gallon or 6 quart bottles.	Eight annas.
29	SPIRIT, which has been rendered effectually and permanently unfit for human consumption.	Ad valorem . . .	7½ per cent.
30	PERFUMED SPIRITS	Imperial gallon or 6 quart bottles.	86 0
31	LIQUEURS, Cordials, Mixtures and other preparations containing spirit—	Ditto.	80 0
	(a) Entered in such a manner as to indicate that the strength is not to be tested.	Imperial gallon or 6 quart bottles of the strength of London proof.	21 14
	(b) If tested		and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof.
32	All other sorts of SPIRIT	Ditto.	Ditto.
	WINES—		
33	Champagne and all other sparkling wines not containing more than 42 per cent. of proof spirit.	Imperial gallon or 6 quart bottles.	• 9 0
	All other sorts of wines not containing more than 42 per cent. of proof spirit:	Ditto.	4 8
	Provided that all sparkling and still wines containing more than 42 per cent. of proof spirit shall be liable to duty at the rate applicable to 'All other sorts of Spirit.'		
	SUGAR.		
34	SUGAR, all sorts including molasses and saccharine produce of all sorts, but excluding confectionery (see No. 124).	Ad valorem . . .	25 per cent.
	OTHER FOOD AND DRINK.		
35	SALT, excluding salt exempted under No. 2	Indian maund of 82½ lbs. avoirdupois weight.	The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place.
	TOBACCO.		
36	TOBACCO, unmanufactured	Pound	1 0
37	CIGARS AND CIGARETTES	Ad valorem . . .	75 per cent.
38	All other sorts of TOBACCO manufactured	Pound	2 4

SCHEDULE II—IMPORT TARIFF.

PART II—*contd.*

Articles which are liable to duty at special rates.

No.	Names of Articles.	Unit or method of assessment.	Rate of duty.
	II.—Raw materials and produce and articles mainly unmanufactured—		B A.
	COAL, COKE AND PATENT FUEL.		
39	COAL, COKE AND PATENT FUEL . . .	Ton . . .	0 8
	OILS.		
40	KEROSENE and MOTOR SPIRIT; also any mineral oil other than kerosene and motor spirit which has its flashing point below one hundred degrees of Fahrenheit's thermometer by Abel's close test.	Imperial gallon . . .	Two annas and six pice.
	NOTE.—Motor spirit is liable to an additional duty of 6 annas per gallon under Act II of 1917, as amended by Act III of 1918.		
41	MINERAL OIL which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is such as is not ordinarily used for any other purpose than for the batching of jute or other fibre, or for lubrication, and mineral oil which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, and is such as is not ordinarily used except as fuel or for some sanitary or hygienic purpose.	<i>Ad valorem</i> . . .	7½ per cent.
	III.—Articles wholly or mainly manufactured—		
	ARMS, AMMUNITION AND MILITARY STORES.		
42	Subject to the exemptions specified in No. 12—		B
	(1) Firearms other than pistols, including gas and air-guns and rifles.	Each	15 }
	(2) Barrels for the same, whether single or double.	"	15 }
	(3) Pistols, including automatic pistols and revolvers.	"	15 }
	(4) Barrels for the same, whether single or double.	"	15 }
	(5) Main springs and magazine springs for firearms, including gas-guns and rifles.	"	5 }
	(6) Gun stocks and breech blocks	"	3 }
	(7) Revolver-cylinders, for each cartridge they will carry.	"	2 }
	(8) Actions (including skeleton and waster) breech bolts and their heads, cocking pieces, and locks for muzzle loading arms.	"	1 }
	(9) Machines for making, loading, or closing cartridges for rifled arms.	<i>Ad valorem</i> . . .	30 per cent.
	(10) Machines for capping cartridges for rifled arms.	<i>Ad valorem</i> . . .	30 per cent.

SCHEDULE II—IMPORT TARIFF.

PART II—*continued*.

Articles which are liable to duty at special rates.

No.	Names of Articles.	Unit or method of assessment.	Rate of duty.
	CHEMICALS, DRUGS AND MEDICINES.		R A.
48	Opium and its alkaloids and their derivatives.	Seer of 80 tolas .	24 0
	YARNS AND TEXTILE FABRICS.		
44	COTTON TWIST AND YARN, and COTTON SEWING OR DARNING THREAD.	<i>Ad valorem</i> . . .	5 per cent.
45	COTTON PINCH-GOODS	<i>Ad valorem</i> . . .	11 per cent.
	MISCELLANEOUS.		
46	Matches—		R A.
	(1) In boxes containing on the average not more than 100 matches.	Per gross of boxes .	1 8
	(2) In boxes containing on the average more than 100 matches.	For every 25 matches or fraction thereof in each box, per gross of boxes.	0 6

SCHEDULE II—IMPORT TARIFF.

PART III.

Articles which are liable to duty at 2½ per cent. *ad valorem*.

No.	Names of Articles.
I.—Food, Drink and Tobacco—	
GRAIN, PULSE AND FLOUR.	
47	GRAIN AND PULSE, all sorts, including broken grains and pulse, but excluding flour (<i>see</i> No. 68).
PROVISIONS AND OILMAN'S STORES.	
48	VINEGAR in casks.
II.—Raw materials and produce and articles mainly unmanufactured—	
WOOD AND TIMBER.	
49	FIRWOOD.
III.—Articles wholly or mainly manufactured—	
CHEMICALS, DRUGS AND MEDICINES.	
50	COPPERAS, green.
MACHINERY.	
51	MACHINERY, namely, prime-movers and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam-rollers, fire engines, motor tractors designed for purposes other than agriculture, and other machines in which the prime-mover is not separable from the operative parts.
	MACHINERY (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire or other power not being manual or animal labour, or which, before being brought into use, require to be fixed with reference to other moving parts; and including belting of all materials for driving machinery:
	Provided that the term does not include tools and implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery, and are, owing to their shape or to other special quality, not adapted for any other purpose.
	<i>Note.</i> —This entry includes machinery and component parts thereof made of substances other than metal.
METALS OTHER THAN IRON AND STEEL.	
52	LEAD sheets, for tea-chests.
MISCELLANEOUS.	
53	AEROPLANES, aeroplane parts, aeroplane engines and aeroplane engine parts.
54	PRINTING AND LITHOGRAPHING MATERIAL, namely, presses, type, ink, aluminium lithographic plates, brass rules, composing sticks, chases, imposing tables, and lithographic stones, stereo-blocks, wood blocks, half tone blocks, electrotype blocks, roller moulds, roller frames and stocks, roller composition, standing screw and hot presses, perforating machines, gold blocking presses, galley presses, proof presses, arming presses, copper plate printing presses, rolling presses, ruling machines, ruling pen making machines, lead and rule cutters, type casting machines, type setting and casting machines, rule bending machines, rule mitring machines, bronzing machines, leads, wooden and metal quoins, shooting sticks and galleys, stereotyping apparatus, metal furniture, paper folding machines, and paging machines, but excluding paper (<i>see</i> No. 99).
55	RACKS for the withering of tea leaf.
56	TEA-CHESTS of metal or wood, whether imported entire or in sections, provided that the Collector of Customs is satisfied that they are imported for the purpose of the packing of tea for transport in bulk.
57	FODDER, BRAN AND POLLARDS.

SCHEDULE II—IMPORT TARIFF.

PART IV.

Articles which are liable to duty at 10 per cent. *ad valorem*.

No.	Names of Articles.
	II.—Raw materials and produce and articles mainly unmanufactured—
	METALLIC ORES AND SCRAP IRON OR STEEL FOR RE-MANUFACTURE.
58	IRON OR STEEL, old.
	III.—Articles wholly or mainly manufactured—
	HARDWARE, IMPLEMENTS AND INSTRUMENTS.
59	TELEGRAPHIC INSTRUMENTS AND APPARATUS, and parts thereof imported by, or under the orders of, a railway company.
	METALS—IRON AND STEEL.
60	IRON, angle.
	“ bar, rod and channel, including channel for carriages.
	“ pig.
	“ rice bowls.
61	IRON OR STEEL, anchors and cables.
	“ “ beams, joists, pillars, girders, screw piles, bridge work and other descriptions of iron or steel, imported exclusively for building purposes; including also ridging, guttering and continuous roofing.
	“ bolts and nuts, including hook-bolts and nuts for roofing.
	“ hoops and strips.
	“ nails, rivets and washers, all sorts.
	“ pipes and tubes and fittings therefor, such as bends, boots, elbows, tees, sockets, flanges, and the like.
	“ rails, chairs, sleepers, bearing and fish-plates, spikes (commonly known as dog-spikes), switches and crossings, other than those described in No. 63, also lever-boxes, clips and tie-bars.
	“ sheets and plates, all sorts excluding discs and circles which are dutiable under No. 97.
	“ wire, including fencing wire, piano-wire and wire-rope, but excluding wire-netting which is dutiable under No. 97.
62	STEEL, angle.
	“ bar, rod, and channel, including channel for carriages.
	“ cast, including spring blistered and tub steel.
	“ ingots, blooms, billets and slabs.
	RAILWAY PLANT AND ROLLING-STOCK.
63	RAILWAY MATERIALS for permanent-way and rolling-stock, namely, cylinders, girders, and other material for bridges, rails, sleepers, bearing and fish-plates, fish-bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus, brake gear, couplings and springs, signals, turn-tables, weigh-bridges, engines, tenders, carriages, wagons, traversers, trolleys, trucks, and component parts thereof; also the following articles when imported by, or under the orders of, a railway company, namely, cranes, water cranes, water tanks, and standards, wire and other materials for fencing:
	Provided that for the purpose of this entry 'railway' means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a State in India and also such tramways as the Governor General in Council may, by notification in the Gazette of India, specifically include therein:
	Provided also that only such articles shall be admitted as component parts of railway material as are indispensable for the working of railways, and are, owing to their shape or to other special quality, not adapted for any other purpose.
64	SHIPS AND OTHER VESSELS for inland and harbour navigation, including steamers, launches, boats and barges imported entire or in sections.

SCHEDULE II—IMPORT TARIFF.

PART V.

Articles which are liable to duty at 15 per cent. *ad valorem*.

No.	Names of Articles.
I.—Food, Drink and Tobacco—	
FISH.	
65	FISH, excluding salted fish (<i>see</i> No. 27).
66	FISHMAWES, including singally and sozille, and sharkfins.
FRUITS AND VEGETABLES.	
67	FRUITS AND VEGETABLES, all sorts, fresh, dried, salted or preserved.
GRAIN, PULSE AND FLOUR.	
68	FLOUR.
PROVISIONS AND OILMAN'S STORES.	
69	PROVISIONS AND OILMAN'S STORES AND GROCERIES, all sorts, excluding vinegar in casks (<i>see</i> No. 48).
SPICES.	
70	SPICES, all sorts.
TEA.	
71	TEA.
OTHER FOOD AND DRINK.	
72	COFFEE.
78	All other sorts of Food and Drink not otherwise specified.
II.—Raw materials and produce and articles mainly unmanufactured—	
GUMS, RESINS AND LAC.	
74	GUMS, RESINS AND LAC, all sorts.
OILS.	
75	All sorts of animal, essential, mineral, and vegetable non-essential oils not otherwise specified (<i>see</i> Nos. 40 and 41).
SEEDS.	
76	SEEDS, all sorts, excluding oil-seeds imported into British India by sea from the territories of any Prince or Chief in India (<i>see</i> No. 6).
TALLOW, STEARINE AND WAX.	
77	TALLOW AND STEARINE, including grease and animal fat, and wax of all sorts not otherwise specified.

SCHEDULE II—IMPORT TARIFF.

PART V—*contd.*Articles which are liable to duty at 15 per cent. *ad valorem.*

No.	Names of Articles.
TEXTILE MATERIALS.	
78	TEXTILE MATERIALS, the following :— Silk waste, and raw silk including cocoons, raw flax, hemp, jute and all other unmanufactured textile materials not otherwise specified.
WOOD AND TIMBER.	
79	WOOD AND TIMBER, all sorts, not otherwise specified, including all sorts of ornamental wood.
MISCELLANEOUS.	
80	CANES AND BATTANS.
81	COWRIES and SHELLS.
82	IVORY, unmanufactured.
83	PRECIOUS STONES, unset and imported cut (<i>see</i> No. 5).
84	All other raw materials and produce and articles mainly unmanufactured, not otherwise specified.
III.—Articles wholly or mainly manufactured—	
APPAREL.	
85	APPAREL, including drapery, boots and shoes, and military and other uniforms and accoutrements, but excluding uniforms and accoutrements exempted from duty under No. 11 and gold and silver thread (<i>see</i> Nos. 132 and 133), and articles made of silk (<i>see</i> No. 134).
ARMS, AMMUNITION AND MILITARY STORES.	
86	EXPLOSIVES, namely, blasting gunpowder, blasting gelatine, blasting dynamite, blasting roburite, blasting tonite, and all other sorts, including detonators and blasting fuze.
CARRIAGES AND CARTS.	
87	CARRIAGES AND CABS, including tram cars, motor-omnibuses, motor-lorries, motor-vans, jinrikshas, bath-chairs, perambulators, trucks, wheel barrows, and all other sorts of conveyances not otherwise specified, and such component parts and accessories thereof, as are not also adapted for use as parts or accessories of motor-cars, motor-cycles, motor-scooters, bicycles or tricycles (<i>see</i> No. 127).
CHEMICALS, DRUGS AND MEDICINES.	
88	CHEMICALS, DRUGS AND MEDICINES, all sorts, not otherwise specified.
CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS.	
89	CUTLERY, excluding plated cutlery (<i>see</i> No. 129).
90	HARDWARE, IRONMONGERY AND TOOLS, all sorts, not otherwise specified.
91	All other sorts of IMPLEMENTS, INSTRUMENTS, APPARATUS AND APPLIANCES and parts thereof, not otherwise specified.
DYES AND COLOURS.	
92	DYEING AND TANNING SUBSTANCES, all sorts, and paints and colours and painters' materials, all sorts.
FURNITURE, CABINETWARE AND MANUFACTURES OF WOOD.	
93	FURNITURE, CABINETWARE and all other manufactures of wood not otherwise specified.
GLASSWARE AND EARTHENWARE.	
94	GLASS AND GLASSWARE, lacquered ware, earthenware, china and porcelain; all sorts except glass bangles and beads and false pearls (<i>see</i> No. 181).

SCHEDULE II—IMPORT TARIFF.

PART V—*contd.*

Articles which are liable to duty at 15 per cent. *ad valorem*.

No.	Names of Articles.
	HIDES AND SKINS AND LEATHER.
95	HIDES AND SKINS not otherwise specified, LEATHER AND LEATHER MANUFACTURES, all sorts, not otherwise specified.
	MACHINERY.
96	MACHINERY AND COMPONENT PARTS thereof, meaning machines or parts of machines to be worked by manual or animal labour, not otherwise specified (<i>see Nos. 15, 16 and 18</i>).
	METALS—IRON AND STEEL
97	All sorts of IRON AND STEEL and manufactures thereof, not otherwise specified.
	METALS OTHER THAN IRON AND STEEL.
98	All sorts of METALS OTHER THAN IRON AND STEEL, and manufactures thereof, not otherwise specified.
	PAPER, PASTEBOARD AND STATIONERY.
99	PAPER AND ARTICLES MADE OF PAPER AND PAPER MACHÍ, PASTEBOARD, MILLBOARD, AND CARD-BOARD, all sorts, and STATIONERY, including ruled or printed forms and account and manuscript books, drawing and copy books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also wastepaper and old newspapers for packing, but excluding trade catalogues and advertising circulars imported by packet, book, or parcel post (<i>see No. 21</i>).
	YARNS AND TEXTILE FABRICS.
100	YARNS AND TEXTILE FABRICS, that is to say:—
	Cotton thread other than sewing or darning thread, and all other manufactured cotton goods, not otherwise specified.
	Flax, twist and yarn, and manufactures of flax.
	Haiderashery and millinery, excluding articles made of silk (<i>see No. 184</i>).
	Hemp manufactures.
	Hosiery, excluding articles made of silk (<i>see No. 194</i>).
	Jute, twist and yarn, and jute manufactures, excluding secondhand or used gunny bags (<i>see No. 22</i>).
	Silk yarn, noils and warps and silk thread.
	Woollen yarn, knitting wool, and other manufactures of wool, including felt.
	All other sorts of yarns and textile fabrics, not otherwise specified.
	MISCELLANEOUS.
101	ART, works of, excluding those specified in No. 28.
102	BRUSHES AND BROOMS.
103	BUILDING AND ENGINEERING MATERIALS, including asphalt, bricks, cement, chalk and lime, clay, pipes of earthenware, tiles, and all other sorts of building and engineering materials not otherwise specified.
104	CANDLES.
105	CINEMATOGRAPH FILMS.
106	CORDAGE AND ROPE AND TWINE OF VEGETABLE FIBRE.
107	FURNITURE, TACKLE AND APPAREL, not otherwise described, for steam, sailing, rowing and other vessels.

SCHEDULE II—IMPORT TARIFF.**PART V—*concl'd.***

Articles which are liable to duty at 15 per cent. *ad valorem*.

No.	Names of Articles.
108	MATS AND MATTING.
109	OILCAKES.
110	OILCLOTH AND FLOOR CLOTH.
111	PACKING—ENGINE AND BOILER—all sorts, excluding packing forming a component part of any article included in Nos. 51 and 63.
112	PERFUMERY, not otherwise specified.
113	PITCH, TAR AND DAMMER.
114	POLISHES AND COMPOSITIONS.
115	RUBBER tyres and other manufactures of rubber, not otherwise specified (<i>see</i> No. 189).
116	SOAP.
117	STARCH AND FABINA
118	STONE AND MARBLE, and articles made of stone and marble.
119	TOILET REQUISITES, not otherwise specified.
120	All other articles wholly or mainly manufactured, not otherwise specified.
IV.—Miscellaneous and unclassified—	
121	CORAL.
122	UMBRELLAS, INCLUDING PARASOLS AND SUNSHADES, AND FITTINGS THEREFOR.
123	All other articles not otherwise specified, including articles imported by post.

SCHEDULE II—IMPORT TARIFF.

PART VI.

Articles which are liable to duty at 30 per cent. *ad valorem*.

No.	Names of Articles.
	I.—Food, Drink and Tobacco.
124	CONFECTIONERY.
	II.—Articles wholly or mainly manufactured.
	ARMS, AMMUNITION AND MILITARY STORES.
125	GUNPOWDER FOR CANNONS, rifles, guns, pistols and sporting purposes.
126	Subject to the exemptions specified in No. 12 all articles other than those specified in entry No. 42 which are arms or parts of arms within the meaning of the Indian Arms Act, 1878 (excluding springs used for air-guns which are dutiable as hardware under No. 90), all tools used for cleaning or putting together the same, all machines for making, loading, closing or capping cartridges for arms other than rifled arms and all other sorts of ammunition and military stores, and any articles which the Governor General in Council may, by notification in the Gazette of India, declare to be ammunition or military stores for the purposes of this Act.
	CARRIAGES AND CARTS.
127	MOTOR CARS, motor cycles, motor scooters, bicycles and tricycles and articles adapted for use as parts and accessories thereof: provided that such articles as are ordinarily also used for purposes other than as parts and accessories of motor vehicles included in this item or in No. 87 or of bicycles or tricycles shall be dutiable at the rate of duty specified for such articles.
	CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS.
128	CLOCKS AND WATCHES AND PARTS THEREOF.
129	ARTICLES PLATED WITH GOLD AND SILVER
130	MUSICAL INSTRUMENTS.
	GLASSWARE AND EARTHENWARE.
131	GLASS BANGLES and BEADS and false pearls.
	METALS.
132	GOLD PLATE, gold thread and wire, and gold manufactures, all sorts.
133	SILVER PLATE, silver thread and wire, and silver manufactures, all sorts.
	YARNS AND TEXTILE FABRICS.
134	SILK PIECE-GOODS, and other manufactures of silk.
	MISCELLANEOUS.
135	FIRE-WORKS.
136	IVORY, manufactured.
137	JEWELLERY AND JEWELS.
138	PRINTS, engravings and pictures, including photographs and picture postcards.
139	PNEUMATIC RUBBER TYRES AND TUBES for motor cars, motor lorries, motor cycles, motor scooters, bicycles and tricycles.
140	SMOKERS' REQUISITES, excluding tobacco (Nos. 86 to 88) and matches (No. 46).
141	Toys, games, playing cards and requisites for games and sports, including bird-shot.

SCHEDULE II.

Schedule to be inserted in the Indian Post Office Act, 1898.

(See section 4.)

"THE FIRST SCHEDULE.**INLAND POSTAGE RATES.**

(See section 7.).

Letters.

For a weight not exceeding two and a half tolas	One anna.
For every two and a half tolas, or fraction thereof, exceeding two and a half tolas	One anna.

Postcards.

Single	Half an anna.
Reply	One anna.

Book, Pattern and Sample Packets.

For every five tolas or fraction thereof	Half an anna.
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Registered Newspapers.

For a weight not exceeding eight tolas	Quarter of an anna.
For a weight exceeding eight tolas and not exceeding twenty tolas	Half an anna.
For every twenty tolas, or fraction thereof, exceeding twenty tolas	Half an anna.

Parcels.

For a weight not exceeding twenty tolas	Two annas.
For a weight exceeding twenty tolas and not exceeding forty tolas	Four annas.
For every forty tolas, or fraction thereof, exceeding forty tolas	Four annas."

SCHEDULE III.

(See section 7.)

PART I.*Rates of Income-tax.**Rate.***A. In the case of every individual, every unregistered firm and every Hindu undivided family—**

- (1) When the total income is less *Nil*, than Rs. 2,000.
- (2) When the total income is Five pies in the Rs. 2,000 or upwards, but is less rupee, than Rs. 5,000.
- (3) When the total income is Six pies in the Rs. 5,000 or upwards, but is less rupee, than Rs. 10,000.

	Rate.
(4) When the total income is Nine pies in the Rs. 10,000 or upwards, but is less than Rs. 20,000.	Nine pies in the rupee.
(5) When the total income is One anna in the Rs. 20,000 or upwards, but is less than Rs. 30,000.	One anna in the rupee.
(6) When the total income is One anna and three pies in the Rs. 30,000 or upwards, but is less than Rs. 40,000.	One anna and three pies in the rupee.
(7) When the total income is One anna and six pies in the Rs. 40,000 or upwards.	One anna and six pies in the rupee.
B. In the case of every company, and every registered firm, whatever its total income.	Six pies in the rupee.

PART II.*Rates of Super-tax.*

In respect of the excess over fifty thousand rupees of total income :—

	Rate.
(1) in the case of every company	One anna in the rupee.
(2) (a) in the case of every Hindu undivided family—	
(i) in respect of the first twenty-five thousand rupees of the excess.	<i>Nil</i>
(ii) for every rupee of the next twenty-five thousand rupees of such excess.	One anna in the rupee.
(b) in the case of every individual and every unregistered firm, for every rupee of the first fifty thousand rupees of such excess.	One anna in the rupee.
(c) in the case of every individual, every unregistered firm and every Hindu undivided family—	
(i) for every rupee of the second fifty thousand rupees of such excess.	One and a half annas in the rupee.
(ii) for every rupee of the next fifty thousand rupees of such excess.	Two annas in the rupee.
(iii) for every rupee of the next fifty thousand rupees of such excess.	Two and a half annas in the rupee.
(iv) for every rupee of the next fifty thousand rupees of such excess.	Three annas in the rupee.
(v) for every rupee of the next fifty thousand rupees of such excess.	Three and a half annas in the rupee.
(vi) for every rupee of the next fifty thousand rupees of such excess.	Four annas in the rupee.
(vii) for every rupee of the next fifty thousand rupees of such excess.	Four and a half annas in the rupee.
(viii) for every rupee of the next fifty thousand rupees of such excess.	Five annas in the rupee.
(ix) for every rupee of the next fifty thousand rupees of such excess.	Five and a half annas in the rupee.
(x) for every rupee of the remainder of the excess.	Six annas in the rupee.

H. MONCRIEFF SMITH,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislature received the assent of the Governor General on the 29th March, 1922, and is hereby promulgated for general information :—

ACT NO. XIV OF 1922.

An Act to repeal the Indian Press Act, 1910, and the Newspapers (Incitements to Offences) Act, 1908, and to make certain provisions in regard to the liability of editors of newspapers, and to facilitate the registration of printers and publishers; and to provide for the seizure and disposal of certain documents.

WHEREAS it is expedient to repeal the Indian Press Act, 1910, and the Newspapers (Incitements to Offences) Act, 1908, and to make further provision in the Press and Registration of Books Act, 1867, for the liability of editors of newspapers in civil and criminal proceedings, and to make certain amendments in that Act in order to facilitate the registration of printers and publishers; and to provide in the Sea Customs Act, 1878, the Code of Criminal Procedure, 1898, and the Indian Post Office Act, 1898, for the seizure and disposal of certain documents; It is hereby enacted as follows :—

1. (1) This Act may be called the Press Law
Short title and extent. Repeal and Amendment
Act, 1922.

(2) It extends to the whole of British India,
including British Baluchistan and the Sonthal
Parganas.

2. (1) The Newspapers (Incitements to Offences) Act, 1908, and the Indian Press Act, 1910,
Repeal of Act VII of 1908 and Act I of 1910. are hereby repealed.

(2) Nothing in sub-section (1) shall be deemed to invalidate any order made under section 12 of the Indian Press Act, 1910, before the commencement of this Act, forfeiting any newspaper, book or other document; and any newspaper, book or other document forfeited in accordance with such order shall be deemed to be forfeited in accordance with the provisions of section 99A of the Code of Criminal Procedure, 1898, except that no application under section 99B of that Code shall lie in respect of the forfeiture of any such news-

paper, book or document, if forfeited more than two months before the commencement of this Act.

3. The amendments set forth in the First Schedule shall be made in the Press and Registration of Books Act, 1867.

4. The amendments set forth in the Second Schedule shall be made in the Sea Customs Act, VIII of 1878.

5. The amendments set forth in the Third Schedule shall be made in the Code of Criminal Procedure, 1898.

6. The amendments set forth in the Fourth Schedule shall be made in the Indian Post Office Act, 1898.

THE FIRST SCHEDULE.

(See section 3.)

THE PRESS AND REGISTRATION OF BOOKS ACT,
1867 (XV OF 1867).

1. In section 1, after the definition of "British India," the following definition, namely :—

"editor" means the person who controls the selection of the matter that is published in a newspaper;" and after the definition of "Magistrate" the following definition, namely :—

"newspaper" means any printed periodical work containing public news or comments on public news," shall be inserted.

2. In section 5—

(a) For the words "printed periodical work containing public news or comments on public news," the word "newspaper" shall be substituted;

(b) After the words "hereinafter laid down" the following clause shall be inserted, namely :—

"(1) Every copy of every such newspaper shall contain the name of the person who is the editor thereof printed clearly on such copy as the name of the editor of that newspaper;"

(c) Clauses (1), (2) and (3) shall be re-numbered (2), (3) and (4);

(d) In clause (2) as re-numbered, for the words "before the Magistrate within whose local jurisdiction such work shall be published" the words "in person or by agent authorised in this behalf in accordance with rules made under section 20, before a District, Presidency or Sub-divisional Magistrate within whose local jurisdiction such newspaper shall be printed or published, or such printer or publisher resides", shall be substituted, and for the words "periodical work" the word "newspaper" shall be substituted;

(e) After clause (4) as re-numbered, the following proviso shall be inserted, namely :—

"Provided that no person who has not attained majority in accordance with the provisions of the Indian Majority Act, 1875, or of the law to which he is subject in respect of the attainment of majority, shall be permitted to make the declaration prescribed by this section, nor shall any such person edit a newspaper."

IX of 1875.

3. In section 7—

(a) After the words "custody of such declarations," the words "or, in the case of the editor, a copy of the newspaper containing his name printed on it as that of the editor";

(b) After the words "to such declaration," the words "or printed on such newspaper, as the case may be";

(c) After the words "in the declaration," the words "or the editor of every portion of that issue of the newspaper of which a copy is produced,"

shall be inserted.

4. In sections 7, 8 and 9, for the words "periodical work" wherever they occur, the word "newspaper" shall be substituted.

5. After section 8, the following section shall be inserted, namely :—

"8A. If any person, whose name has been incorrectly published as editor on a copy of a newspaper, published as editor may claim that he was not the editor of the issue on before a Magistrate. which his name has so appeared, he may, within two weeks of his

becoming aware that his name has been so published, appear before a District, Presidency or Sub-divisional Magistrate and make a declaration that his name was incorrectly published in that issue as that of the editor thereof, and if the Magistrate after making such inquiry or causing such inquiry to be made as he may consider necessary is satisfied that such declaration is true, he shall certify accordingly, and on that certificate being given the provisions of section 7 shall not apply to that person in respect of that issue of the newspaper.

The Magistrate may extend the period allowed by this section in any case where he is satisfied that such person was prevented by sufficient cause from appearing and making the declaration within that period."

6. After section 11, the following section shall be inserted, namely :—

"11A. The printer of every newspaper in British India shall deliver at such place and to such officer as the Local Government may, by notification in the local official Gazette, direct, and free of expense to the Government, two copies of each issue of such newspaper as soon as it is published."

7. In sections 12, 13, 14 and 15, for the words "two years," wherever they occur, the words "six months," and for the words "five thousand" wherever they occur, the words "two thousand" shall be substituted.

8. In section 15—

(a) After the words "whoever shall" in the two places where they occur, the word "edit" shall be inserted;

(b) For the words "such periodical work as is hereinbefore described," the word "newspaper" shall be substituted;

(c) After the words "shall cause to be," the word "edited" shall be inserted;

(d) For the words "such periodical work," where they occur for the second time, the word "newspaper" shall be substituted; and

(e) For the words "that work," the words "that newspaper" shall be substituted.

9. After section 16, the following section shall be inserted, namely :—

"16A. If any printer of any newspaper published in British India fails to supply copies of the same in compliance with section 11A, he shall, on the complaint of the officer to whom copies should have been delivered or of any person authorised by that officer in this behalf, be punishable, on conviction by a Magistrate having jurisdiction in the place where the newspaper was printed, with fine which may extend to fifty rupees for every default."

THE SECOND SCHEDULE.

(See section 4.)

THE SEA CUSTOMS ACT, 1878 (VIII of 1878)

After section 181, the following sections shall be inserted, namely :—

“181A (1). The Chief Customs-officer or other officer authorised by the Local Government in this behalf may detain any package, brought whether by land or sea into British India which he suspects to contain—

- (a) any newspaper or book as defined in the Press and Registration of Books Act, 1867, or
- (b) any document,

containing any seditious matter, that is to say, any matter the publication of which is punishable under section 124A of the Indian Penal Code, and shall forward such package to such officer as the Local Government may appoint in this behalf.

(2) Any officer detaining a package under the provisions of sub-section (1) shall, where practicable, forthwith send by post to the addressee or consignee of such package notice of the fact of such detention.

(3) The Local Government shall cause the contents of such package to be examined and if it appears to the Local Government that the package contains any such newspaper, book or other document, containing any such seditious matter, may pass such orders as to the disposal of the package and its contents as it may deem proper, and, if it does not so appear, shall release the package and its contents unless the same be otherwise liable to seizure under any law for the time being in force :

Provided that any person interested in any package detained under the provisions of this section may, within two months from the date of such detention, apply to the Local Government for release of the same, and the Local Government shall consider such application and pass such orders thereon as it may deem to be proper :

Provided, further, that, if such application is rejected, the applicant may, within two months from the date of the order rejecting the application, apply to the High Court for release of the package or its contents on the ground that the package did not contain any such newspaper, book or other document containing any such seditious matter.

(4) In this section “document” includes also any painting, drawing or photograph, or other visible representation.

181B. Every application under the second

Procedure for disposal of section 181A shall be by High Court of applications for release of packages so detained. heard and determined, in the manner provided by sections 99D to 99F of

V of 1898. the Code of Criminal Procedure, 1898, by a Special Bench of the High Court constituted in the manner provided by section 99C of that Code.

181C. No order passed or action taken under section 181A shall be called in question in any Court otherwise than in accordance with the second proviso to sub-section (3) of that section.”

THE THIRD SCHEDULE.

(See section 5.)

THE CODE OF CRIMINAL PROCEDURE, 1898 (V of 1898).

1. After section 99, the following sections shall be inserted, namely :—

“99A. (1) Where—

Power to declare certain publications forfeited, and to issue search-warrants for the same.

(a) any newspaper, or book as defined in the Press and Registration of Books Act, 1867, or

(b) any document,

wherever printed, appears to the Local Government to contain any seditious matter, that is to say, any matter the publication of which is punishable under section 124A of the Indian Penal Code, the Local Government may by notification in the local official Gazette, stating the grounds of its opinion, declare every copy of the issue of the newspaper containing such matter, and every copy of such book or other document to be forfeited to His Majesty, and thereupon any police-officer may seize the same, wherever found in British India, and any Magistrate may, by warrant authorise any police officer not below the rank of sub-inspector to enter upon and search for the same in any premises where any copy of such issue or any such book or other document may be or may be reasonably suspected to be.

(2) In sub-section (1) “document” includes also any painting, drawing or photograph, or other visible representation.

99B. Any person having any interest in any newspaper, book or other document, in respect of which an order of forfeiture has been made under

section 99A, may, within two months from the date of such order, apply to the High Court to set aside such order on the ground that the issue of the newspaper, or the book or other document, in respect of which the order was made, did not contain any seditious matter.

99C. Every such application shall be heard Hearing by a Special Bench of the High Court composed of three Judges.

99D. (1) On receipt of the application, the Order of Special Bench shall, if it setting aside forfeiture, is not satisfied that the issue of the newspaper, or the book or other document, in respect of which the application has been made, contained seditious matter of the nature referred to in sub-section (1) of section 99A, set aside the order of forfeiture.

(2) Where there is a difference of opinion among the Judges forming the Special Bench, the decision shall be in accordance with the opinion of the majority of those Judges.

99E. On the hearing of any such application Evidence to prove with reference to any nature or tendency of newspaper, any copy of such newspaper may be given in evidence in aid of the proof of the nature or tendency of the words, signs or visible representations contained in such newspaper, which are alleged to be seditious matter.

99F. Every High Court shall, as soon as conveniently may be, frame Procedure in High rules to regulate the procedure in the case of such applications, the amount of the costs thereof and the execution of orders passed thereon, and until such rules are framed, the practice of such Courts in proceedings other than suits and appeals shall apply, so far as may be practicable, to such applications.

99G. No order passed or action taken under jurisdiction barred. section 99A shall be called in question in any Court, otherwise than in accordance with the provisions of section 99B."

2. In section 101 after the words "section 98" the words "section 99A" shall be inserted.

THE FOURTH SCHEDULE.

(See section 6.)

THE INDIAN POST OFFICE ACT, 1898 (VI of 1898).

After section 27, the following sections shall be inserted, namely :—

"27A. No newspaper printed and published in Prohibition of trans-British India without mission by post of certain conforming to the rules newspapers, laid down in the Press and Registration of Books Act, 1867, shall be transmitted by post.

27B. (1) Any officer of the Post Office Power to detain news-papers and other articles being transmitted by post. authorised by the Postmaster-General in this behalf may detain any postal article in course of transmission by post which he suspects to contain—

(a) (i) any newspaper or book as defined in the Press and Registration of Books Act, 1867; or

(ii) any document;

containing any seditious matter, that is to say, any matter the publication of which is punishable

under section 124 A of the Indian Penal Code ; XLV of 1867, or

(b) any newspaper as defined in the Press and Registration of Books Act, 1867, XXV of edited, printed or published otherwise than in conformity with the rules laid down in that Act;

and shall deliver any postal article so detained to such officer as the Local Government may appoint in this behalf.

(2) Any officer detaining any postal article under the provisions of sub-section (1) shall forthwith send by post to the addressee of such article notice of the fact of such detention.

(3) The Local Government shall cause the contents of any postal article detained under sub-section (1) to be examined, and, if it appears to the Local Government that the article contained any newspaper, book or other document, of the nature described in clause (a) or clause (b) of sub-section (1), may pass such orders as to the disposal of the article and its contents as it may deem proper, and, if it does not so appear, shall release the article and its contents, unless the same be otherwise liable to seizure under any law for the time being in force :

Provided that any person interested in any article detained under the provisions of clause (a) of sub-section (1) may, within two months from the date of such detention, apply to the Local Government for release of the same, and the Local Government shall consider such application and pass such orders thereon as it may deem to be proper :

Provided also that, if such application is rejected the applicant may, within two months from the date of the order rejecting the application, apply to the High Court for release of the article and its contents on the ground that the article did not contain any newspaper, book or other document containing any seditious matter.

(4) In this section "document" includes also any painting, drawing or photograph, or other visible representation.

27C. Every application made under the second proviso to sub-section (3) of section 27B shall be heard and determined in the manner provided by sections 99D to 99F of the Code of Criminal Procedure, 1898, by a Special Bench of the High Court constituted in the manner provided by section 99C of that Code.

27D. No order passed or action taken under section 27B shall be called in question in any Court otherwise than in accordance with the second proviso to sub-section (3) of that section."

H. MONCRIEFF SMITH,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislature received the assent of the Governor General on the 29th March, 1922, and is hereby promulgated for general information :—

ACT NO. XIII OF 1922.

An Act to provide for the incorporation of Trustees for the European Hospital for mental diseases at Ranchi, and to make provision for other matters in relation thereto.

WHEREAS it is expedient to provide for the incorporation of Trustees for the European Hospital for mental diseases at Ranchi, and to make provision for other matters in relation thereto; It is hereby enacted as follows :—

1. (1) This Act may be called the Ranchi Short title and com. Mental Hospital Act, 1922. mencement.

(2) It shall come into force on such date as the Governor General in Council may, by notification in the Gazette of India, appoint.

2. In this Act, unless there is anything Definitions. repugnant in the subject or context,—

(a) "the Board" means the Board of Trustees for the European Hospital for mental diseases at Ranchi constituted under this Act;

(b) "the Chairman" means the Chairman of the Board;

(c) "the Hospital" means the European Hospital for mental diseases established at Ranchi in the province of Bihar and Orissa;

(d) "land" means land as defined in section 8 of the Land Acquisition Act, 1894;

(e) "the Local Government" means the Local Government of Bihar and Orissa;

(f) "the Superintendent" means the Superintendent of the Hospital appointed by the Local Government; and

(g) "Trustee" means a member of the Board.

3. Subject to the provisions of this Act, the Incorporation of entire management and Trustees. control of the Hospital shall, on and from the date on which this Act comes into force, be vested in a Board to be called "the Trustees for the European

Hospital for mental diseases at Ranchi," and the Board shall be a body corporate having perpetual succession and a common seal, with power to acquire and hold property both moveable and immoveable and to contract, and shall by the said name sue and be sued.

4. (1) The Board shall consist of fourteen Constitution of the Trustees, namely :— Board.

(a) a Chairman appointed by the Local Government;

(b) four Trustees appointed by the Local Government of Bengal;

(c) two Trustees appointed by each of the Local Governments of the United Provinces of Agra and Oudh, the Punjab and Bihar and Orissa;

(d) one Trustee appointed by the Local Government of the Central Provinces;

(e) one Trustee elected by the Council of the Company which was at the commencement of this Act registered under the Indian Companies Act, 1913, by the name of the European Association; and

(f) one Trustee elected by the Anglo-Indian and Domiciled European Association (Bengal), Limited.

VII of 1913.

(2) The Superintendent shall be *ex-officio* Secretary of the Board.

5. (1) On the date on which this Act comes into force, the Governor General in Council shall pay to the Board a sum of three and a half lakhs of rupees by way of loan, which sum shall be repaid by the Board, together with any interest or costs due in respect thereof, in accordance with such terms and conditions as the Governor General in Council may fix.

(2) Any amount which is repaid or is repayable in any year under sub-section (1) shall be taken into account in the calculation of the amount attributable to the cost of maintenance, as defined in section 3 of the Indian Lunacy Act, 1912, IV of 1912, of the lunatics detained in the Hospital in that year. •

6. (1) The Governor General in Council may, Loans to the Board on such terms and conditions for specific purposes, as he may fix, make further loans to the Board for the carrying out of any works in connection with the Hospital which have been sanctioned in accordance with the provisions of any rules made under this Act, and the Board shall repay the money borrowed, together with any interest or costs due in respect thereof, according to the terms and conditions of the loan.

(2) Save as provided in section 5 and sub-section (1), the Board shall not borrow money upon or otherwise charge its funds.

7. On and from the date on which the provisions of this Act come into force, all monies payable under the Indian Lunacy Act, 1912, on account of the cost of maintenance of any lunatic in the Hospital shall be paid to the Board.

8. The Local Government may, at the request of the Board, acquire under the provisions of the Land Acquisition Act 1894, any land which it is satisfied is required by the Board for the purposes of the Hospital, and, on payment by the Board of the compensation awarded under that Act and of the charges incurred by the Local Government in connection with the proceedings, the land shall vest in the Board.

9. Subject to the provisions of this Act and of any rules made hereunder, the Board shall maintain such staff of officers and servants as may in its opinion be necessary for the proper management and up-keep of the Hospital, and shall assign to them such pay and allowances as it thinks fit.

10. Where any person in the service of Government is appointed as an officer or servant of the Board, pension, etc., the Board shall—

(a) if his services are wholly lent or transferred, meet in addition to his pay and allowances any charges prescribed or authorised by any rules for the time being in force under the provisions of section 96B of the Government of India Act regarding contributions towards pensions or gratuities and leave allowances, and

(b) if he is employed partly by Government and partly by the Board, meet such proportion of such pay and allowances and charges as may be determined by the Local Government.

11. Every Trustee and every officer and servant of the Board shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code.

12. The Local Government may call upon the Board to furnish it with any Returns. extract from any proceedings of the Board or from any record under the control of the Board, or with any statistics concerning the administration of the Hospital, and the Board shall thereupon furnish the same without unreasonable delay.

13. (1) If the Local Government, after such inquiry as it may deem fit, Control and super. session of the Board. is satisfied—

- (a) that any of the duties imposed or powers conferred upon the Board by or under this Act has not been performed or exercised, or has been performed or exercised in an imperfect, inefficient or unsuitable manner; or
- (b) that adequate financial provision has not been made for the performance of any such duty or for the proper maintenance of the Hospital;

it may, by order in writing, direct the Board, within such period as may be specified in the order, to make arrangements to the satisfaction of the Local Government for the proper performance of any such duty or the proper exercise of any such power, or to make financial provision to the satisfaction of the Local Government for the performance of any such duty or for the maintenance of the Hospital, as the case may be; and the Board shall thereupon comply with such direction.

(2) On the failure of the Board to comply with any such direction, the Local Government or any person appointed by the Local Government in this behalf may perform such duty or exercise such power or make such provision, as the case may be, and the Local Government may attach the funds of the Board or any portion thereof and may apply the same to meet any charges incurred in the performance of such duty or the exercise of such power, or in the making of such provision, as the case may be.

(3) On the repeated failure of the Board to comply with such directions, or if the Board otherwise exceeds or abuses its powers, the Local Government may, with the previous sanction of the Governor General in Council, by notification in the Gazette of India and in the Bihar and Orissa Gazette, declare the Board to be incompetent or to have exceeded or abused its powers, as the case may be, and direct that the Board shall be superseded for such period as may be specified in the notification.

(4) When the Board is superseded under the provisions of sub-section (3)—

- (a) all Trustees shall, from the date of the publication of the notification under that sub-section, vacate their offices as Trustees;
- (b) all powers and duties of the Board shall, during the period of supersession, be exercised and performed by such person or persons as the Local Government may appoint in this behalf;
- (c) all funds and other property vested in the Board shall, during the period of supersession vest in the Local Government on behalf of His Majesty; and
- (d) before the expiration of the period of supersession, elections shall be held and appointments made for the purpose of reconstituting the Board.

(5) If the Local Government is informed by the Governor General in Council that the Board has made default in the repayment of any sum

due on account of a loan under section 5 or section 6, the Local Government shall forthwith exercise such of its powers under sub-sections (1) and (2) as may be necessary for the purpose of enforcing such repayment.

14. The Local Government may, with the dissolution of the previous sanction of the Governor General in Council by notification in the Gazette of India and in the Bihar and Orissa Gazette, declare that, with effect from such date as may be specified in the notification, the Board shall be dissolved, and, on the making of such declaration, all funds and other property vested in the Board shall vest in the Local Government on behalf of His Majesty.

15. The Governor General in Council may make rules prescribing—
Power of the Governor General in Council to make rules.

- (a) the qualifications for being appointed a Trustee;
- (b) the circumstances in which and the authority by which any Trustee may be removed;
- (c) the filling of any vacancy in the office of a Trustee, whether temporary or otherwise;
- (d) the term of office of Trustees; and
- (e) the allowances, if any, payable to the Trustees from the funds of the Board on account of attendance at meetings of the Board.

16. (1) The Local Government may, subject to rules made under section 15, make rules for the purpose of carrying into effect all or any of the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing powers, such rules may provide for all or any of the following matters, namely:—

- (a) for fixing the minimum number of meetings of the Board during any year;
- (b) for requiring the maintenance by the Board or the Managing Committee of the Board of a record of all business transacted and the submission of copies of such record to the Local Government or to any other specified authority;
- (c) for devolving the powers of the Board, the Managing Committee of the Board, the Chairman and the Superintendent, respectively, to enter into contracts which shall be binding on the Board, and the manner in which such contracts shall be executed;
- (d) for sanctioning works in connection with the Hospital, and for prescribing the preparation of estimates of such works before work is commenced and the authority by which such estimates shall be sanctioned;
- (e) for the procedure to be observed in calling for and considering tenders;

- (f) for requiring the preparation of schedules of the staff of officers and servants of the Board;
- (g) for defining the powers of the Board, the Managing Committee of the Board, the Chairman and the Superintendent, respectively, in respect of the appointment, promotion and dismissal of officers and servants of the Board, and in respect of the creation and abolition of appointments of such officers or servants;
- (h) for regulating the grant of leave to officers and servants of the Board, and the payment of leave allowances to such officers and servants, and the remuneration to be paid to any person appointed to act for any officer or servant to whom leave is granted;
- (i) for regulating the payment of pensions, gratuities, compassionate allowances and travelling allowances to officers and servants of the Board;
- (j) for prescribing the establishment and maintenance of a provident fund for the officers and servants of the Board, and for the deduction of subscriptions to such provident fund from the pay and allowances of such officers or servants, other than Government servants whose services have been lent or transferred to the Board;
- (k) for prescribing the preparation of budget estimates of the annual receipts and expenditure of the Board and of supplementary estimates of expenditure not included in the budget estimates, and the manner in which such estimates shall be sanctioned and published;
- (l) for defining the powers of the Board, the Managing Committee of the Board, the Chairman and the Superintendent, respectively, in regard to the expenditure of the funds of the Board, whether provision has or has not been made in the budget estimates or by re-appropriation for such expenditure, and in regard to the re-appropriation of estimated savings in the budget estimates of expenditure;
- (m) for prescribing the maintenance of accounts of the receipts and expenditure of the Board and providing for the audit of such accounts;
- (n) for prescribing the manner in which payments are to be made by or on behalf of the Board, and the officers by whom orders for making deposits or investments or for withdrawals or disposal of the funds of the Board shall be signed; and
- (o) for determining the custody in which the current account of the Board shall be kept, and the bank or banks at which surplus monies at the credit of the Board may be deposited at interest, and the conditions on which such monies may be otherwise invested.

17. Subject to any rules made under sections 15
Powers of the Board and 16, the Board may,
to make rules. with the previous sanction
of the Local Government,
make rules to provide for all or any of the following
matters, namely :—

- (a) for the constitution of a Managing Committee and the delegation thereto of any powers exercisable under this Act by the Board ;
- (b) for prescribing the method of appointment, removal and replacement and the term of office of members of the Managing Committee, and for the filling of vacancies therein ;
- (c) for the appointment of the dates, times and places for meetings of the Board and the Managing Committee, and for regulating the procedure to be observed at such meetings ;
- (d) for determining the amount and nature of the security, if any, to be demanded from officers or servants of the Board, and the circumstances in which such security may be demanded ;
- (e) for determining the times at which, and the circumstances in which, payments may be made out of the provident fund, and the conditions on which such payments shall relieve the fund from further liability ;
- (f) for determining the contribution, if any, payable from the funds of the Board to the provident fund ;
- (g) for regulating generally all matters incidental to the provident fund and the investment thereof ; and
- (h) for defining the powers and duties of the Secretary of the Board.

18. All rules made under this Act shall be Rules to be made subject to the con-
after previous publica- dition of previous publication.
tion, and shall be published in the Gazette of India and in the Bihar and Orissa Gazette, and on such publication shall have effect as if they were enacted in this Act.

19. No suit shall be instituted against the Notice of suits Board or any Trustees or against the Board, etc. any officer or servant of the Board, or any person acting under the direction of the Board or of the Chairman or of any such officer or servant, in respect of any act purporting to be done under this Act or any rule made hereunder until the expiration of one month after written notice has been delivered or left at the office of the Board or at the office or place of abode of such officer or servant, stating the cause of action, the name and place of abode of the complainant and the relief which he claims, and unless the plaint contains a statement that such notice has been so delivered or left.

20. No act done or proceedings taken under Validation. this Act shall be questioned on the ground merely of—

- (a) the existence of any vacancy in or any defect in the constitution of the Board or the Managing Committee ; or
- (b) any person having ceased to be a Trustee ; or
- (c) any omission, defect or irregularity not affecting the merits of the case.

21. For all the purposes of the Indian Lunacy Classification of Hos- Act, 1912, the Hospital shall be deemed to be an asylum established by the Government. IV of 1912.

H. MONCRIEFF SMITH,
Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislature received the assent of the Governor General on the 29th March, 1922, and is hereby promulgated for general information :—

ACT NO. XV OF 1922.

*An Act to regulate the employment of child labour
in ports in British India.*

WHEREAS it is expedient to regulate the employment of child labour in ports in British India; It is hereby enacted as follows :—

1. This Act may be called the Indian Ports (Amendment) Act, 1922.
Short title.

2. In section 6 of the Indian Ports Act, XV of 1908,
Amendment of 1908,—
section 6, Act XV of
1908.

(a) after sub-section (1), the following sub-section shall be inserted, namely :—

“(1A) In addition to any rules which it is empowered to make under sub-section (1), the Local Government shall make rules prohibiting the employment at piers, jetties, landing-places, wharves, quays, docks, warehouses and sheds of children under the age of twelve years upon the handling of goods”; and

(b) in sub-section (2) after the word and figure “sub-section (1)”, the words and figure “and sub-section (1A)” shall be inserted.

H. MONCRIEFF SMITH,
Secretary to the Government of India.

